

COUNTY BULLETIN

and Uniform Compliance Guidelines ISSUED BY THE STATE BOARD OF ACCOUNTS

Volume No. 332

April 2001

REMINDER OF ORDER OF BUSINESS

April

13 Good Friday - Legal Holiday (IC 1-1-9-1)

15 Members of Tax Adjustment Board to be appointed before this date to serve one year in counties that have not abolished such board. (IC 6-1.1-29-2) Abolishment of the board is IC 6-1.1-29-9.

Last day to make pension report and payment for first quarter by counties participating in Public Employees' Retirement Fund.

17, 18, 19 State Board of Accounts called meeting for County Recorders - French Lick

20 Last day to report and make payment of balance of State and County Income Tax withheld in March to Indiana Department of Revenue.

Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.

30 Prepare inventory of Loans to Common, Congressional, Permanent Endowment and Cemetery Trust Funds.

Last day to file quarterly report of Federal withholdings tax with Director of Internal Revenue.

May

1 Last day for Township Trustee to report to County Auditor all unpaid claims, because of lack of funds, for losses caused by dogs. (IC 15-5-9-11)

Prepare and send report of school funds to Auditor of State and make payment of principal and interest due to Treasurer of State on the Common and Permanent Endowment Funds, and pay the Treasurer of State all fines and forfeitures on hand April 30, 2001, as shown in this report. (IC 21-1-3-7)

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REMINDER OF ORDER OF BUSINESS

(Continued)

May - (Continued)

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| 1 | Prepare report of school funds (Form No. 6) and present the report to the Board of Commissioners for approval. After approval, mail one copy to the State Department of Education, 229 State House, and one copy to the Auditor of State, 240 State House. |
| 10 | Last day for filing applications for tax deductions to obtain deduction on 2001 payable 2002 taxes. (IC 6-1.1-12-2)

First installment of property taxes due. (IC 6-1.1-22-9) |
| 14 | Last day to make report to Auditor of State of all unpaid claims against the dog fund not covered by distributions to townships in March 2001. (IC 15-5-9-11) (Second Monday in May) |
| 15 | On or before May 15 is the last regular day for filing applications for tax exemption by Churches, Educational and Charitable organizations. (IC 6-1.1-11-3)

Period for normal filing of personal property schedules ends. (IC 6-1.1-1-7) |
| 16, 17, 18 | State Board of Accounts called meeting for County Auditors - Merrillville |
| 20 | Last day to report and make payment of State and County Income Tax withheld in April to Indiana Department of Revenue. |
| 28 | Memorial Day - Legal Holiday (IC 1-1-9-1) |

June

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| 1 | On or before this date County Treasurer shall search the records to ascertain if person so certified is delinquent in payment of Property Taxes and certify to Auditor of State and state agencies the names of state employees owing delinquent taxes. (IC 6-1.1-22-16) |
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REMINDER OF ORDER OF BUSINESS

(Continued)

June - (Continued)

- 1 County Auditor to prepare a list of persons owing delinquent taxes and believed to have money due from Auditor of State, Indiana Department of Transportation or any state institution or state school and furnish the list to those agencies on or before June 1.
- Last day township assessors shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the assessor on or before the filing date of that year.
- 15 On or before June 15 the County Auditor is to give notice to tax exempt organizations which failed to file an application for exemption of property tax for which an exemption was effective for the previous year. (IC 6-1.1-11-5)
- 20 Last day to report and make payment of State and County Income tax withheld in May to Indiana Department of Revenue.
- On or before this date complete settlement and distribution of taxes collected by the County Treasurer since the last settlement. Prepare settlement sheet to be submitted to Auditor of State for approval and make distribution of funds due local govern-
 mental units and the Treasurer of State by June 30. (IC 6-1.1-27-3)
- 26, 27, 28 State Board of Accounts called meeting for Clerk of the Circuit Courts - Indianapolis
- 30 County Treasurer to certify list of real property eligible for tax sale to County Auditor on or before July 1.

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COUNTY USER FEE FUND

The County User Fee Fund consists of the following user fees listed in IC 33-19-8-5:

1. Pretrial Diversion Program Fee (IC 33-19-5-1, IC 33-19-8-7)
2. Informal Adjustment Program Fee (IC 31-34-8-8)
3. Marijuana Eradication Program Fee (IC 33-19-6-6)
4. Alcohol and Drug Services Program Fee (IC 12-23-14-16)
5. Law Enforcement Continuing Education Program Fee (IC 5-2-8)
6. Deferral Program Fee (IC 33-19-5-2)
7. Jury Fee (IC 33-19-6-17)

All such fees are collected by the Clerk of the Circuit Court with the exception of Informal Adjustment Program fees which are collected by the Juvenile Probation Department.

With the exception of the Law Enforcement Continuing Education Program, IC 33-19-8-6 allows counties the option of maintaining separate departmental budgets within the County User Fee Fund and paying the expenses of each program directly from the fund or maintaining separate funds for each program. Depending on which method a County uses will determine whether this fund will be classified as a Special Revenue Fund or an Agency Fund. If separate departmental budgets are used within the fund, then the fund is to be classified as a special revenue fund.

SCHOOL BUS CONVENIENCES

The cost of providing loading and unloading conveniences for school buses on county highways and roads shall be paid by the county as provided by IC 20-9.1-5-13.

COUNTY SHERIFFS

Vehicle Inspection Fund

IC 9-17-2-12 concerns certificates of registration of any motor vehicle, semi-trailer or recreational vehicle. IC 9-17-2-12(g) states in part "An application for a certificate of title for a motor vehicle or recreational vehicle may not be accepted by the bureau, unless the motor vehicle or recreational vehicle has been inspected by one (1) of the following:

- (1) An employee of a dealer designated by the bureau to perform an inspection;
- (2) A military policeman assigned to a military post in the state;
- (3) A police officer; or
- (4) A designated employee of the bureau.

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COUNTY SHERIFFS (Continued)

Vehicle Inspection Fund (Continued)

Such person inspecting such vehicle shall make a record of inspection upon the application form, prepared by the bureau and verify the facts set out in the application. A fee may be charged for such inspection, subject to the following:

1. The fee must be established by ordinance adopted by the unit (as defined in IC 36-1-2-23).
2. The fee may not exceed five dollars (\$5).
3. The revenue from the inspection fee shall be deposited in the following manner:
 - (A) A special vehicle inspection fund if the person making the inspection is a member of the county sheriff's department. The fiscal body of the unit must appropriate the money from the inspection fund only for law enforcement purposes.
 - (B) A local law enforcement continuing education fund established by IC 5-2-8-2 if the person making the inspection is a member of a city or town police department, a town marshal, or a town marshal deputy."

In the enabling ordinance, it is further suggested a procedure for handling the fees be established similar to those prescribed by the State Board of Accounts for accident report copy fees and handgun license applications and/or transfers, as follows:

- (1) Issue a receipt, Sheriff's Receipt No. 133, for each fee collected.
- (2) Remit receipts to the County Auditor once each month, on the Monthly Report of Collections (County Form No. 362).
- (3) The County Auditor shall receipt the collections into the Vehicle Inspection Fund.

Inmate Trust Fund

The sheriff shall hold in trust separately for each inmate any money received from that inmate or from another person on behalf of that inmate.

If the inmate or his legal guardian requests a disbursement from the inmate's trust fund, the sheriff may make a disbursement for the personal benefit of the inmate, including but not limited to a disbursement to the county jail commissary.

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COUNTY SHERIFFS (Continued)

Inmate Trust Fund (Continued)

Upon discharge or release of an inmate from the county jail, the sheriff shall pay to that inmate or his legal guardian any balance remaining in his trust fund.

If an inmate is found guilty of intentionally destroying or losing county property after a hearing under IC 11-11-5-5, the sheriff may disburse from the inmate's trust funds or commissary account sums of money as reimbursement to the county for the inmate's intentional destruction or loss of county property, including but not limited to clothing, bedding and other nondisposable items issued by the county to the inmate. Before disbursing money, the sheriff shall adopt rules to administer this procedure.

The sheriff shall maintain a record of each trust fund's receipts and disbursements. The State Board of Accounts shall prescribe the form for this record.

In order to comply with these provisions, the sheriff may post the receipts and disbursements through the Sheriff's Cash Book, through the trust column. County Form No. 133 for receipts and County Form No. 141 for disbursements would be used. An alternate method would be to use General Form No. 358, Ledger of Receipts, Disbursements and Balances as a control and also for each individual inmate trust fund. The balances from the total individual cards must be equivalent to the control card on any given date.

Jail Commissary Fund

This applies to any county that has a jail commissary that sells merchandise to inmates.

- (1) A jail commissary fund is established. The fund is separate from the general fund, and money in the fund does not revert to the general fund.
- (2) The sheriff, or his designee, shall deposit all money from commissary sales into this fund, which he shall keep in a depository designated under IC 5-13-8.
- (3) The sheriff, or his designee, at his discretion and without appropriation by the county fiscal body, may disburse money from the fund for:
 - (a) merchandise for resale to inmates through the commissary;
 - (b) expenses for operating the commissary, including, but not limited to, facilities and personnel;

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COUNTY SHERIFF (Continued)

Jail Commissary Fund (Continued)

- (c) special training in law enforcement for employees of the sheriff's department;
 - (d) equipment installed in the county jail;
 - (e) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, animals, animal training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;
 - (f) an activity provided to maintain order and discipline among the inmates of the county jail;
 - (g) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:
 - 1. Substance Abuse.
 - 2. Child Abuse.
 - 3. Domestic Violence.
 - 4. Drinking and Driving.
 - 5. Juvenile Delinquency; or
 - (h) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff.
- (4) ~~The sheriff shall~~ maintain a record of the fund's receipts and disbursements. The State Board of Accounts shall prescribe the form for this record.

In order to comply with these provisions it will be necessary for the sheriff to obtain and use General Form No. 352, General Receipt, General Form 353, General Warrant; and General Form No. 358, Ledger of Receipts, Disbursements and Balances. A separate bank account must be opened exclusively for the commissary fund and must be reconciled each month. Do not post these transactions to the Sheriff's Cash Book.

Handgun Licenses

IC 35-47-2-3 states in part:

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COUNTY SHERIFF (Continued)

Handgun Licenses (Continued)

" . . . The law enforcement agency which accepts an application for a handgun license shall collect a ten dollar (\$10) application fee, five dollars (\$5) of which shall be refunded if the license is not issued. The fee shall be:

- (1) deposited into the law enforcement agency's firearms training fund or other appropriate training activities fund; and
- (2) used by the agency for the purpose of training law enforcement officers in the proper use of firearms or other law enforcement duties or to purchase for the law enforcement officers employed by the law enforcement agency firearms or firearms related equipment, or both.

The state board of accounts shall establish rules for the proper accounting and expenditure of funds collected under this subsection . . ."

In keeping with the provisions of this statute, the following procedure is recommended for accounting for such application fees:

- (1) Issue a Receipt, Sheriff's Receipt No. 133 for each fee collected.
- (2) Remit receipts to the County Auditor on the Monthly Report of Collections (County Form No. 362.)
- (3) The county auditor shall receipt the fees to a separate fund in the ledger of receipts and disbursements titled "Firearms Training Fund" and the county treasurer shall deposit such receipts in a designated depository of the county. A separate depository account is not required.
- (4) If the application is turned down, a refund shall be made from the Firearms Training Fund without appropriation upon the basis of a claim filed, allowed and paid in the proper legal manner. No refunds are to be made from any other fund of the unit.
- (5) Expenditures shall be authorized by the county sheriff, limited to the approved uses provided in the law, and paid without appropriation upon the basis of a claim filed, allowed and paid in the regular legal manner.

Retail Handgun Dealer's License - Issuance - Fee - Disposition of Fee

IC 35-47-2-15 provides for the issuance of Retail Handgun Dealer's License by the Superintendent of the Indiana State Police department upon application of a person, desiring a retail handgun dealer's license, to the sheriff of the county in which he resides. The fee for the license shall be twenty dollars

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COUNTY SHERIFF (Continued)

Retail Handgun Dealer's License - Issuance - Fee - Disposition of Fee (Continued)

(\$20) which shall be deposited with the officer to whom the application is made, who shall in turn forward the application and the fee to the Superintendent. In the event that the application is disapproved the fee shall be returned to the applicant along with the complete reasons, in writing.

Such fee shall be handled as trust funds are handled when received.

Extradition of Prisoners

The State Board of Accounts is of the audit position that any police officer incurring expenses in accordance with the Uniform Criminal Extradition Act, IC 35-33-10-3, should file a claim, County Form No. 17, for all expenses incurred in the extradition of prisoners. The claim should be against the county wherein the crime is alleged to have been committed. The expenses should be paid from the County Extradition Fund established in accordance with IC 35-33-14. If the County Extradition Fund does not have a sufficient balance to pay the expense then they should be paid from the county general fund. Assuming appropriations are not available for extradition purposes, additional appropriations should be secured in the proper legal manner.

We are also of the audit position the amount of reimbursement should be in accordance with IC 35-33-10-3(25) which provides in part, "The expenses shall be the fees paid to the officers of the state . . ." The state reimbursement rate for use of personal automobiles for out of state travel is \$.28 per mile for the first 500 miles and \$.14 per mile for the next 2000 miles. Lodging reimbursement is the actual single room reimbursement rate. Subsistence reimbursement is currently \$32.00 per day.

A county may adopt a local home rule ordinance which provides for travel advances. Naturally, we would expect sufficient documentation such as receipts for all expenses incurred (airline ticket cost, bus ticket cost, etc.).

Accident Report Fund

IC 9-29-11-1 allows County Sheriffs to charge a fee which shall be fixed by ordinance of the fiscal body in an amount not less than three dollars (\$3.00) for each report. The fee shall be deposited in a separate account to be known as the Accident Report Fund and may be expended at the discretion of the County Sheriff for any purpose reasonably related to the keeping of accident reports and records or the prevention of street and highway accidents.

We recommend the following procedures be used in accounting for such transactions:

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COUNTY SHERIFF (Continued)

Accident Report Fund (Continued)

- (1) Issue a Receipt, Sheriff's Receipt No. 133 for each fee collected and post the receipt to the Sheriff's Cash Book.
- (2) Remit the receipts to the County Auditor at the end of each month on the Monthly Report of Collections (County Form No. 362).
- (3) The County Auditor shall receipt the fees to a separate "Accident Report Fund."
- (4) The money in the fund may be expended for the purposes listed in IC 9-29-11-1 without appropriation.

Buy Money

Many counties have contacted our office regarding the proper procedure to be followed in obtaining appropriations and making expenditures for buy money or payments to informants.

The following procedures should be followed in handling such funds:

- (1) Under IC 36-1-3 an ordinance be passed allowing this type of program and associated expenditures;
- (2) An appropriation for such purpose be provided in the manner authorized by state statutes;
- (3) Petty cash fund procedures are followed as authorized by IC 36-1-8-3; and
- (4) A minimum documentation procedure to be followed, similar to either:
 - (a) Guidelines for Confidential Expenditures, Appendix J, Indiana Criminal Justice Planning Agency Financial Guide; or
 - (b) Guidelines for Withdrawal of Money and Reporting Procedures of Enforcement Aid Fund Moneys, Indiana State Police Department.

Telephone Fees at the County Jail

IC 36-8-10-21 allows the County Sheriff to establish a commissary fund for the sale of merchandise to inmates. If the county jail has pay telephones, which pays a long distance commission to the county, and those telephones are in an area of the jail used exclusively by inmates, then we would not take an audit exception to those commissions being deposited in the Commissary Fund.

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COUNTY SHERIFF (Continued)

Telephone Fees at the County Jail (Continued)

However, if the telephones are in an area of the jail which is accessible to the public, then the commission for long distance calls shall be deposited in the County General Fund and would require an additional appropriation for expenditure of this revenue.

Social Security Incentive Payments to Counties

Several counties have been receiving incentive payments from the Social Security Administration (SSA) as a result of an agreement being executed between the local sheriff's department and SSA. The sheriff sends a listing of those individuals being confined to SSA. If SSA determines that any of those individuals are currently receiving Supplemental Security Income (SSI) benefits, these benefits will be suspended and an incentive payment of up to \$400 per individual will be deposited into the sheriff's bank account by EFT. These payments should be transferred by the sheriff to the County Treasurer and quietused into the County General Fund.

Federal Reimbursements for Housing Federal Prisoners

All reimbursements to the county sheriff from the federal government for housing federal prisoners shall be turned over to the county auditor for deposit into the County General Fund.

ADVERTISING OF CLAIMS

IC 36-2-6-3 requires the county auditor to publish all claims that have been filed for the consideration of the Board of County Commissioners. Claims filed for the consideration of the Board of County Commissioners shall be published at least three (3) days before each session of the Board of County Commissioners. Claims shall be published as prescribed by IC 5-3-1, except that only one (1) publication in two (2) newspapers is required.

Furthermore, IC 5-11-10-2(f) states that the publication required by IC 36-2-6-3 must state each claim for which a separate warrant or check is to be issued by the disbursing officer except for claims for the following:

1. Salaries fixed in a definite amount by ordinance or statute.
2. Per diem of jurors.
3. Salaries of officers of a court.

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**REGIONAL WATER, SEWAGE AND SOLID WASTE DISTRICTS - CERTIFICATION OF
DELINQUENCY TO COUNTY AUDITOR AND COLLECTION BY COUNTY TREASURER**

The officer of the district who is charged with the collection of the rates or charges shall enforce payment of the rates or charges. The officer shall, not more than two (2) times in a year, prepare a list of the delinquent rates or charges, including the amount of the penalty. The list must include the name of each owner of each lot or parcel of real property on which the rates or charges have become delinquent, the description of the premises as shown by the records of the office of the county auditor, and the amount of the rates or charges together with the amount of the penalty. The officer shall record a copy of the list in the office of the county recorder.

The provisions of IC 13-26-13-7 require the county auditor to add the delinquent charges, penalties, service charges, recording fees, and certification fees to the tax rolls. To meet this requirement, the county auditor would place the delinquent charges and penalties in a separate section of the tax duplicate for each applicable taxing district headed "Regional Water and Sewer Delinquencies." The statute says that the county auditor shall include the delinquent charges and penalties on the tax duplicate for collection in the next November. The county auditor shall add a fifteen dollar (\$15) certification fee for each lot or parcel or real property on which rates or charges are delinquent.

At the time of each semiannual tax settlement, the county treasurer shall certify to the county auditor all rates and charges, fees, and penalties that have been collected. The county auditor shall deduct the service charges and certification fees collected by the county treasurer and pay to the officer the remaining fees and penalties due the district. The county treasurer shall retain the service charges and certification fees that have been collected and deposit the charges and fees in the county general fund.

If the charges are not paid, the same penalties for delinquency apply as apply to property taxes.

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Question #1: Are trustees going to start paying their own Poor Relief bills in year 2001?

Answer #1: Yes, January 1, 2001

Question #2: In the past, as advised, we have not put delinquent railroad properties on the tax sale, as some of them are in the courts. Are we to continue to leave these off the tax sale listing?

Answer #2: We would recommend that you continue to exclude any of these properties that have pending bankruptcy cases.

Question #3: Our Community Corrections has three separate funds. All three are in the hole with their cash. Their expenses exceed their fees and reimbursable grant money. Is there anything we can do about this? The rest of the funds are keeping them afloat.

Answer #3: This fund or funds should not be in the red. Obviously, the solution is to spend less than what revenue you are receiving. The reimbursable part would be the only amount that would cause the funds to be in the red.

Question #4: Is there a State mileage rate?

Answer #4: The state mileage rate is \$.28 per mile.

Question #5: How long does TIF Districts last? Do we receive the Redevelopment Commissions balance sheet or statement of cost? Can we request these before giving them distribution funds? Should the Commission be audited because they are a government entity?

Answer #5: TIF districts' length of life is based on the bonds and agreements. You can ask to see those documents and the Commission is audited.

Question #6: Increment Tax Fund contains monies from forest declassifications. How are these funds distributed?

Answer #6: You are to distribute just like other properties within the TIF district. The growth will go to the Economic Development Commission. The base taxes will go to the taxing district, if any.

Question #7: Why aren't all needed forms available online?

Answer #7: Our policy is to provide them through the public printers.

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Question #8: Prosecuting Attorney Disciplinary Commission Fees for full-time county prosecutors and deputy prosecutors can be paid from county general or from prosecutors Title 4D account. IC 12-17-2-26, effective 10-1-99, changes the way Title IVD funds may be spent. Can these Commission fees continue to be paid from this fund?

Answer #8: Prosecuting Attorney Disciplinary Commission Fees would not meet the definition of supplementing Title IVD program activities that is required for disbursement of the incentive fund after October 1, 1999, unless the prosecutor or the deputy can show that their employment is a Title IVD program activity.

Question #9: If the township trustee is responsible for paying Poor Relief Funds, are we still responsible for paying the Poor Relief investigation?

Answer #9: If township poor relief investigator is paid from the poor relief fund, then the trustee will pay after January 1, 2001. If the county general fund pays the investigator, then the county will probably still pay.

Question #10: How aggressive should the local welfare department be in obtaining reimbursements to the Family and Children Fund? What responsibility do they have to maintain a positive cash balance?

Answer #10: Most expenses of the Family and Children Fund are court ordered. Therefore, no collection procedures are mentioned in the statute. If procedures are going to be done, they should be based upon the direction of the judge. In the meantime, they should not run the fund into the red. They are responsible for reporting to the budget division of FSSA, who is ultimately responsible for budgetary compliance.

Question #11: By law, can a county manager call an executive session or any meeting for the commissioners or the council? I thought only the chairman, president, attorney or the auditor had this authority (by law)?

Answer #11: Under IC 36-2-2-8, a special meeting of the county commissioners may be called by a member of the board of commissioners or the county auditor. If the office of the county auditor is vacant the clerk may call the meeting. The recorder may call the meeting if the office of clerk and auditor are vacant. Under IC 36-2-3-7, a special meeting of the county council may be called by the county auditor, the president of the council, or the majority of council members.

Question #12: Will GASB Statement #34 materially affect counties' fixed assets efforts?

Answer #12: It could but we will help get you through any changes that you will need to make when GASB 34 is implemented.

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Question #13: How do we pay volunteer fire and volunteer EMTs when they have to leave for an emergency? They get paid for their calls.

Answer #13: If they are away from their county jobs then they will be required to take some type of leave (i.e. vacation, personal, or comp) and if they have no time then they would have to take it as lost time.

Question #14: Does 17T have to be advertised in paper?

Answer #14: Yes, IC 36-2-6-3 requires all claims to be considered by the county commissioners to be advertised. Tax refund claims must go before the county commissioners for approval.

Question #15: May the Sheriff's Department and the Maintenance Department have a petty cash fund set up thru the County Council and use a checking account with a debit card for purchases?

Answer #15: Yes, these departments may have a petty cash fund if authorized by the county council. A debit card may be used but proper controls need to be in place monitoring the PIN # and the possession of the card.

Question #16: How long should payroll records be kept?

Answer #16: You should follow the retention schedule.

Question #17: Who set the mileage rate and the per diem, commissioners or council? Commissioners set our mileage and per diem for the county. Travel expenses for all meetings, including state called meetings, are appropriated.

Answer #17: For state called meetings, the mileage and per diem amounts are set by the county council. For mileage, other than state called meetings, the county council sets that rate. For all other travel expenses, this should be done by the travel policy adopted by the county commissioners.

Question #18: What is the proper procedure for using or transferring the jury pay monies? Into what fund would they be transferred?

Answer #18: The jury fees are initially deposited in the County User Fee Fund. The money is then transferred to the Jury Pay Fund and appropriated by the county council to the court.

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Question #19: Define administrative functions. What falls into administrative?

Answer #19: Per Anne O'Connor, Public Access Counselor, administrative functions means solely to receive information to carry out administrative functions, or to confer with staff. It specifically does not mean awarding contracts, entering into a contract, or any other action creating an obligation or otherwise binding the county.

Question #20: Do we have to have property cards in auditors office? If so, can we have them imaged or computer view?

Answer #20: Property cards are in the assessor's office.

Question #21: Where can we get a list of what records in the auditors office are public record and what are confidential?

Answer #21: This is one of the things Anne O'Connor is working on. Stay in contact with her and any assistance you can provide her would be appreciated. As a general rule, all your records are probably public.

Question #22: Can an employee be reimbursed mileage on a day off or for an evening meeting from their home to office and back home, or from their home to a meeting and back home? Is the answer different if the employee is being reimbursed out of the Community Correction Grant or CASA Fund? Can the PTBOA be paid out of Reassessment Fund or should it be paid out of the general fund?

Answer #22: No mileage should be paid for a day off. For an evening meeting, mileage can be paid from the station to the meeting and return. It does not matter that it is being paid from the Community Correction Grant or CASA Fund. The PTBOA could be paid from the Reassessment Fund if the reviews are from reassessment. If not, then the general fund would be the proper place to pay it.

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AMOUNTS AUTHORIZED TO BE RECEIVED BY SHERIFFS FOR BOARD OF PRISONERS

By authority of IC 36-8-10-7, I, Charles Johnson, III, CPA, State Examiner of the State Board of Accounts, do hereby fix the exact amount per meal which the sheriff of each county in the State of Indiana, having a population of less than 250,000 according to the last preceding United States census, shall be entitled to receive for feeding prisoners legally in his charge, including Federal prisoners, for a period of one year, beginning April 15, 2001. Amounts received by the sheriff from the Federal government for board and care of Federal prisoners shall be paid into the County General Fund.

In determining and fixing the amount per meal, the use of wholesome food in quantities and varieties necessary for the preservation of the health of the prisoners is contemplated. All expenses related to preparing the serving meals, except for the costs of food, shall be borne by the county.

The amounts fixed are for meals actually served such prisoners during each respective month. Not more than three meals at county expense are to be served to any one prisoner in any one day.

The term "month" shall mean a period of time beginning April 15, 2001, and thereafter ending on the fourteenth (14th) day of each succeeding month. Claims for meals for the month beginning December 15 will be paid from the appropriation for the succeeding year.

For number of meals served during a period of one month, per meal:

In counties having a population of less than 20,000	\$1.82
In counties having a population of 20,001 to 40,000	\$1.76
In counties having a population of 40,001 to 41,499	\$1.68
In counties having a population of 41,500 to 65,500	\$1.49
In counties having a population of 65,501 to 100,000	\$1.25
In counties having a population of 100,001 to 200,000	\$1.14
In counties having a population of 200,001 or over	\$1.07

The following counties will not be allowed the amounts authorized above:

Allen	Lake	Marion	Vanderburgh
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Charles Johnson, III, C.P.A.
State Examiner

Dated this 15th day of April, 2001
BAH/TRW/sae